

# Certification of Budget Town

Name

Henefer Town

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

## Part I

## Certification

### ADOPTION OF BUDGET INFORMATION:

In compliance with Utah Code Sections 10-5-107, 10-5-109, 59-2-919, through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on forms provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall, by resolution or ordinance, adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above mentioned Town and fiscal year as approved and adopted by resolution or ordinance. A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

### Utah Code

☒

10-5-109 (no increase in tax rate - final budget adopted before June 22)

☐ 59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/7/2011

Public hearing date:

6/7/2011

Earleen T. Paskett

Budget Officer

6/21/2011

Date

435-336-5365

Phone Number

henefertown@allwest.net

Email Address

CONTINUE ON PAGE 2 WITH PART II

**Town**  
**Adopted Budget**

**Name**                      **Henefer Town**

**Fiscal Year Ended June 30,**

**2012**

Form: TN-BUD-1-2012

**Basic Form Instructions**

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your town.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

**Part II General Fund Revenues**

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Taxes</b>				
1.1	General Property Taxes - Current	33000	36000	36500
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	60000	66000	67000
1.4	Franchise Taxes			
1.5	Transient Room Tax			
1.6	Fee-in-Lieu of Property Taxes	8000	5500	6000
1.7				
1.8				
<b>Licenses and Permits</b>				
2.1	Business Licenses and Permits	900	700	900
2.2	Non-business Licenses and Permits	13000	31466	10000
2.3	Cemetery - Burial Permits	2400	3000	2600
2.4	Animal Licenses			
2.5				
2.6				
<b>Charges for Services</b>				
3.1	General Government			
3.2	Public Safety			
3.3	Streets and Public Improvements			
3.4	Street Sanitation Charges			
3.5	Refuse Collection Charges			
3.6	Parks and Public Property	3500	2500	3500
3.7	Cemeteries	15000	15000	16000
3.8	Miscellaneous Services:	7000	9000	9500
3.9				
3.10				

CONTINUE ON PAGE 3 WITH PART II

Name Henefer Town		Fiscal Year Ended June 30,		2012
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Fines and Forfeitures			
4.1	Fines			
4.2	Forfeitures			
4.3	Other:			
4.4	Other:			
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	State Grants			
5.3	State Shared Revenue			
5.4	Class "C" Road Fund Allotment	35000	46409	45000
5.5	Liquor Fund Allotment	340	689	689
5.6	Grants from Local Units:			
5.7				
5.8				
	Miscellaneous Revenue			
6.1	Interest Earnings	500	200	300
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Loan From:			
7.5	Contribution from Private Sources			
7.6	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.7				
7.8				
7.9				
7.10	Beg. General Fund Balance to be Appropriated			
	TOTAL REVENUES	178640	216464	197989
CONTINUE ON PAGE 4 WITH PART III				

Name Henefer Town		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Administration	43000	46000	44000
1.2	Auditor			
1.3	Other Professional Services	23000	17000	18000
1.4	Elections			2500
1.5	BLDG. & GROUNDS	8000	8000	10000
1.6				
1.7				
1.8				
	Public Safety			
2.1	Police Department			
2.2	Fire Department			
2.3	Animal Control and Regulation			
2.4				
2.5				
2.6				
	Public Health			
3.1	Health Services			
3.2				
3.3				
3.4				
	Highway and Public Improvements			
4.1	Construction			
4.2	Repair and Maintenance	9000	13000	12000
4.3				
4.4				
4.5				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	17000	19500	20500
5.2	Recreation and Culture	25000	27000	20000
5.3	Libraries			
5.4	Cemeteries	23000	23500	19000
5.5				
5.6				
5.7				
CONTINUE ON PAGE 5 WITH PART III				

Name Henefer Town		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning	5500	6500	6500
6.2	Community Development			
6.3	Economic Development and Assistance			
6.4				
6.5				
6.6				
	Debt Service			
7.1	Principal and Interest			
7.2				
	Transfers and Other Uses			
8.1	Transfer To:			
8.2	Transfer To:			
8.3	Other:			
8.4				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7	Budgeted Increase in Fund Balance	25140	55964	45489
	TOTAL EXPENDITURES	178640	216464	197989
CONTINUE ON PAGE 6 WITH PART IV				

Name	Henefer Town	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Transfer From:			
2.2	Usage of Beginning Fund Balance			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Transfer To:			
4.2	Budgeted Increase in fund Balance			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	0	0	0

Name Henefer Town		Fiscal Year Ended June 30,		2012
Part V Debt Service Fund				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	0	0	0
1.13	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	0	0	0
3.12	Ending Fund Balance	0	0	0

Name	Henefer Town	Fiscal Year Ended June 30,		2012
Part VI	Capital Projects Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	0	0	0
1.13	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0

	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	0	0
3.12	<b>Ending Fund Balance</b>	0	0	0

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<b>Name</b>	<b>Henefer Town</b>	<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Part VII</b>	<b>Other Fund</b>		
<b>Nature of the Fund:</b>			
	<b>Description (a)</b>	<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>
			<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>		
1.1	Transfers from General Fund		
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8	<b>Beginning Fund Balance to be Appropriated</b>		
	<b>TOTAL REVENUE</b>	0	0
	<b>Expenditures</b>		
2.1			
2.2			
2.3			
2.4			
2.5			
2.6			
2.7			
2.8	<b>Appropriated Increase in fund Balance</b>		
	<b>TOTAL EXPENDITURES</b>	0	0

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related to the sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

cash flow analysis is  
whether the enterprise is  
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nues even though  
nd debt repayment  
rn to use the cash  
ome (loss) should

electric. A  
d, such as water and

prise fund rather

Name	Henefer Town	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	WATER FUND		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	80000	80000	80000
1.2	Interest Earned	500	500	500
1.3	CDBG	250000	250000	
1.4	TRANSFER FROM MM ACCOUNT/FOR WATER TANK	50000	50000	
1.5	Other:			
	TOTAL OPERATING REVENUE	380500	380500	80500
	Operating Expense			
2.1	Personnel Services	4800	4800	4800
2.2	Contractual Services	58000	58000	8000
2.3	Material and Supplies	20500	20500	20500
2.4	Depreciation	45500	45500	45500
2.5	WATER STORAGE TANK	250000	250000	
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	378800	378800	78800
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	4500	4500	4500
3.2	Interest Expense	-17000	-17000	-17000
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)	-10800	-10800	-10800
	Cash Operating Needs			
4.1	Net Income (Loss)	-10800	-10800	-10800
4.2	Plus: Depreciation	45500	45500	45500
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments	13140	13140	13140
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	21560	21560	21560
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	Henefer Town	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	SEWER FUND		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	58636	61000	58000
1.2	Interest Earned	3500	500	500
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	62136	61500	58500
	Operating Expense			
2.1	Personnel Services	10000	10000	10000
2.2	Contractual Services	6000	6000	6000
2.3	Material and Supplies	25000	25000	25000
2.4	Depreciation	35900	35900	35900
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	76900	76900	76900
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	6000	6000	6000
3.2	Interest Expense	-500	-500	-500
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)	-9264	-9900	-12900
	Cash Operating Needs			
4.1	Net Income (Loss)	-9264	-9900	-12900
4.2	Plus: Depreciation	35900	35900	35900
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments	3300	3300	3300
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	23336	22700	19700
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0